

Maine Revised Statutes
Title 36: TAXATION
Chapter 105: CITIES AND TOWNS

§891. COLLECTION OF DELINQUENT STATE AND COUNTY TAXES

When the time for the payment of a state or county tax has expired and it is unpaid, the Treasurer of State or of the county shall give notice thereof to the treasurer of any delinquent municipality, and unless such tax shall be paid within 60 days, the Treasurer of State or of the county may issue his warrant to the sheriff of the county, returnable in 90 days, requiring him to levy by distress and sale upon the real and personal property of any of the inhabitants of the municipality. The sheriff or his deputy shall execute such warrants, observing the regulations provided for satisfying warrants against delinquent collectors prescribed by sections 803, 896 and 897.

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